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STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING



MICHAEL P. FLANAGAN
SUPERINTENDENT OF
PUBLIC INSTRUCTION

**FISCAL YEAR 2006
CHILD AND ADULT CARE FOOD PROGRAM
OPERATIONAL MEMO #6**

TO: Child and Adult Care Food Program Institutions

FROM: Mary Ann Chartrand, Director
Grants Coordination and School Support

DATE: November 9, 2005

**SUBJECT: FY 2006 Claim for Reimbursement: Worksheet for
Calculating Monthly Indirect Expense**

Attached is a worksheet for your convenience in calculating monthly Indirect expenses on the claim for reimbursement. This worksheet may be downloaded from the Child Nutrition Application Program (CNAP), Other Forms and Information, as a .pdf or an interactive Excel document.

By following the step-by-step instructions, the interactive worksheet will calculate the CACFP portion of indirect expense, which must be reported on the claim for reimbursement. You should save a copy of the worksheet each month in your Claim for Reimbursement file.

If you have questions, please call the CACFP at (517) 373-7391.

Please keep this memo on file or in a notebook for quick and easy reference.

Attachment

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INDIRECT EXPENSES

- Includes CACFP portion of rent, utility bills, janitorial services, and garbage pickup. Copies of paid bills, receipts, etc. must be available for review.
- To determine the CACFP indirect expense:

Step 1: Determine the percentage of time during the week that children are fed.

Step 2: Determine the percentage of the space in the center used to prepare meals and feed the children.

Step 3: Determine total monthly cost of rent, utilities, janitorial services and garbage pick up.

Step 4: Determine CACFP portion of indirect expenses.

Round Indirect Expenses to the nearest dollar (no cents).

Step 1

Number of hours per week children are fed	Divided by number of hours in the week	Equals percentage of time per week children are fed
_____	÷ _____ 168	= _____

Step 2

Square feet applicable to CACFP (Kitchen, dining, Food Storage, etc.)	Divided by total square footage of the building	Equals percentage of space for CACFP activities
_____	÷ _____	= _____

Step 3

Item	Check Number	Amount
TOTAL		

Step 4

Total cost of items for the claim month	Multiplied by % of time children are fed	Multiplied by % of CACFP square feet	Equal CACFP portion of indirect expenses
_____	X _____	X _____	= _____